2014 Michigan Corporate Income Tax Withholding Opt-Out Schedule

Issued under authority of Public Act 38 of 2011.

Taxpayer Name (If Unitary Business Group, Name of Designated Member)	Federal Employer Identification Number (FEIN)
Unitary Business Groups Only: Name of Unitary Business Group Member Reporting on This Form	Federal Employer Identification Number (FEIN)

A Flow-Through Entity Information			B FEIN	C Distributive Income (see instructions)
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		

If more space is needed, include additional copies of Form 4903. Repeat the taxpayer name and FEIN at the top of every copy.

✚ 0000 2014 36 01 27 6

Instructions for Form 4903
Corporate Income Tax Withholding Opt-Out Schedule

Purpose

To report the flow-through entities to which this taxpayer has provided a *Certification of Exemption for Flow-Through Withholding Payments* (Form 4912), in order to relieve the flow-through entity of its obligation to withhold on this taxpayer.

General Instructions

A CIT taxpayer is able to relieve a flow-through entity of its Flow-Through Withholding requirements to withhold on that CIT taxpayer by filing an exemption certificate with the flow-through entity. A taxpayer that has submitted an exemption certificate to a flow-through entity must fill out this form to report each flow-through entity to which it has submitted an exemption certificate. If more space is needed to report all of the flow-through entities that have received an exemption certificate from this taxpayer, include additional copies of Form 4903. Include at the top of each Form 4903 the name and Federal Employer Identification Number (FEIN) of the taxpayer. If this taxpayer is a Unitary Business Group (UBG), enter the FEIN of the Designated Member (DM) at the top of each additional Form 4903.

NOTE: This form is required to be included in the taxpayer's tax return if it has submitted a certificate of exemption (Form 4912) to a flow-through entity. The taxpayer should not, however, include a copy of Form 4912 with this CIT return. Instead, retain a copy for your records.

Flow-through entities that are unitary with this taxpayer: If this taxpayer has submitted an exemption certificate to a flow-through entity it is unitary with, enter the information for this flow-through entity first. If more than one copy of Form 4903 is required, only list the flow-through entities that this taxpayer is unitary with once. For more information on what constitutes a unitary relationship between a flow-through entity and a taxpayer, see the instructions for *Flow-Through Entities that are Unitary with the Taxpayer* (Form 4900).

UBGs: If this taxpayer is a UBG and has submitted an exemption certificate to a flow-through entity it is unitary with, and more than one member of the UBG has an ownership interest in the flow-through entity, enter the information for this flow-through entity on the Form 4903 that is completed by the DM. If the DM has to file more than one copy of Form 4903, only list the flow-through entities that the UBG is unitary with once.

Column by Column Instructions

Taxpayer information: Enter the name and FEIN of the taxpayer filing this form as reported on page 1 of CIT Annual Return (Form 4891).

UBGs: If this taxpayer is a UBG, enter the name and FEIN of the DM for the standard members of this UBG on the first line as it has been reported on page 1 of Form 4891. Enter the name and FEIN of the member of the UBG that is reporting on this form on the second line as it has been reported on page one of the applicable *CIT Data on UBG Members* (Form 4897).

Column A: Enter the name, address, city, state, and Zip code of the flow-through entity that this taxpayer has filed an exemption certificate with.

Column B: Enter the flow-through entity's FEIN that this taxpayer has filed an exemption certificate with.

Column C: Enter the unapportioned distributive share of the flow-through entity's income that this taxpayer received as it has been reported to the taxpayer from the flow-through entity.

Include completed Form 4903 as part of the tax return filing.